

Washington State Auditor's Office

Audit Report

Snohomish Conservation District **Snohomish County**

January 1, 1997 through December 31, 1999

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State Auditor

Brian Sonntag

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ABOUT THE AUDIT

This report contains the results of our audit of the Snohomish Conservation District for the three-year period January 1, 1997, through December 31, 1999.

In keeping with general auditing practices, we did not examine every portion of the District's financial activities during the audit. The areas examined represented the highest risk of noncompliance, misappropriation or misuse. We performed audit procedures to determine whether the District complied with state laws and regulations and its own policies and procedures. Specifically, we reviewed the District's compliance with the Open Public Meetings Act, bid laws, and requirements pertaining to ethics and conflicts of interest. We also reviewed the completeness of the District's revenue collections and the overall legality of the District's expenditures, and evaluated the District's internal controls over revenue collections, vendor payments, payroll disbursements, cash and investment balances, and equipment.

ABOUT THE DISTRICT

The District was organized on June 2, 1941, and is a subdivision of the State of Washington Conservation Commission. The District covers most of Snohomish County and Camano Island, which is part of Island County. The District is governed by a Board of Supervisors composed of three elected officials and two officials appointed by the Washington State Conservation Commission.

Grants, plant sales and interlocal agreement contracts with Snohomish County fund the District. The 1999 total budgeted expenditures were \$749,837. The District's 12 employees help local landowners preserve and conserve natural resources by providing technical expertise, assistance in regulatory issues, funding opportunities and education.

RESULTS

The District complied with state laws and regulations and its own policies and procedures. We did not identify any conditions significant enough to report as findings.

We thank District officials and personnel for their assistance and cooperation during the audit.